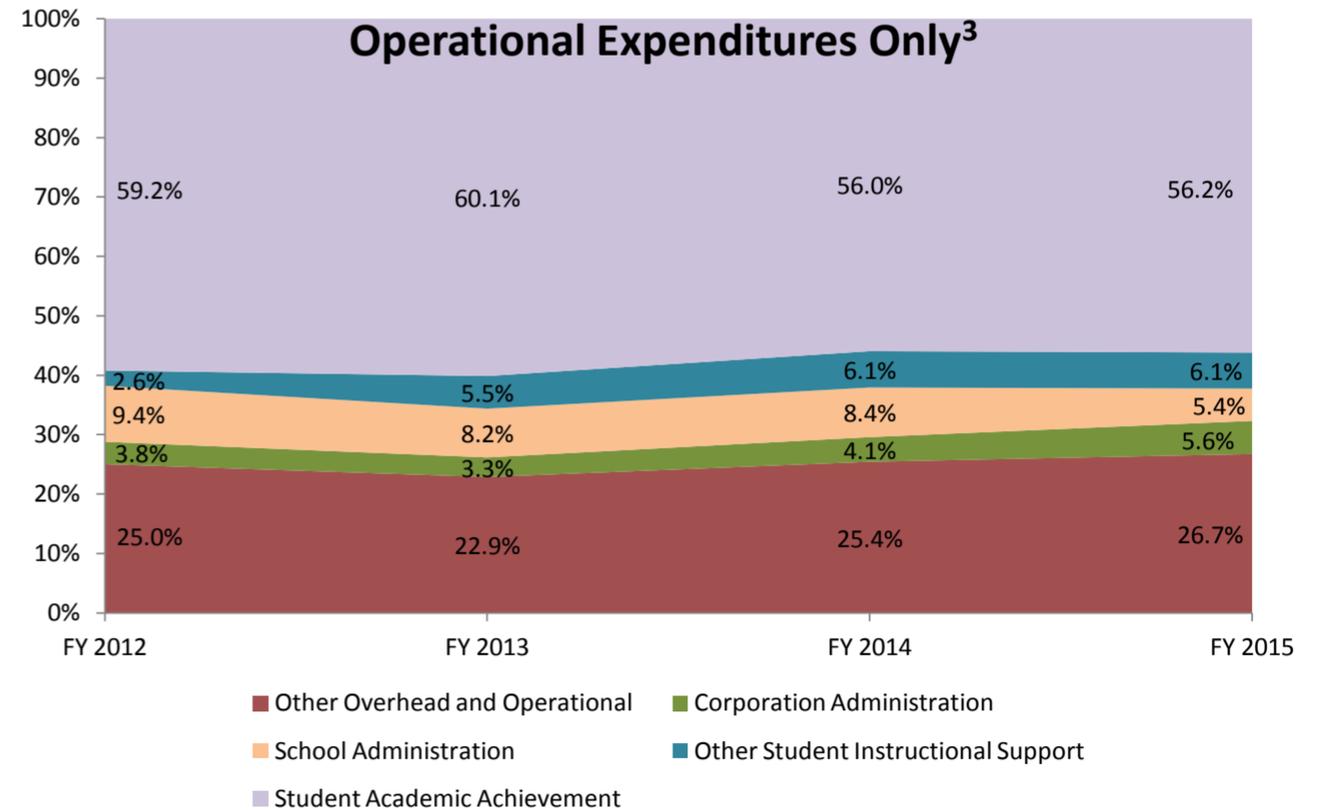
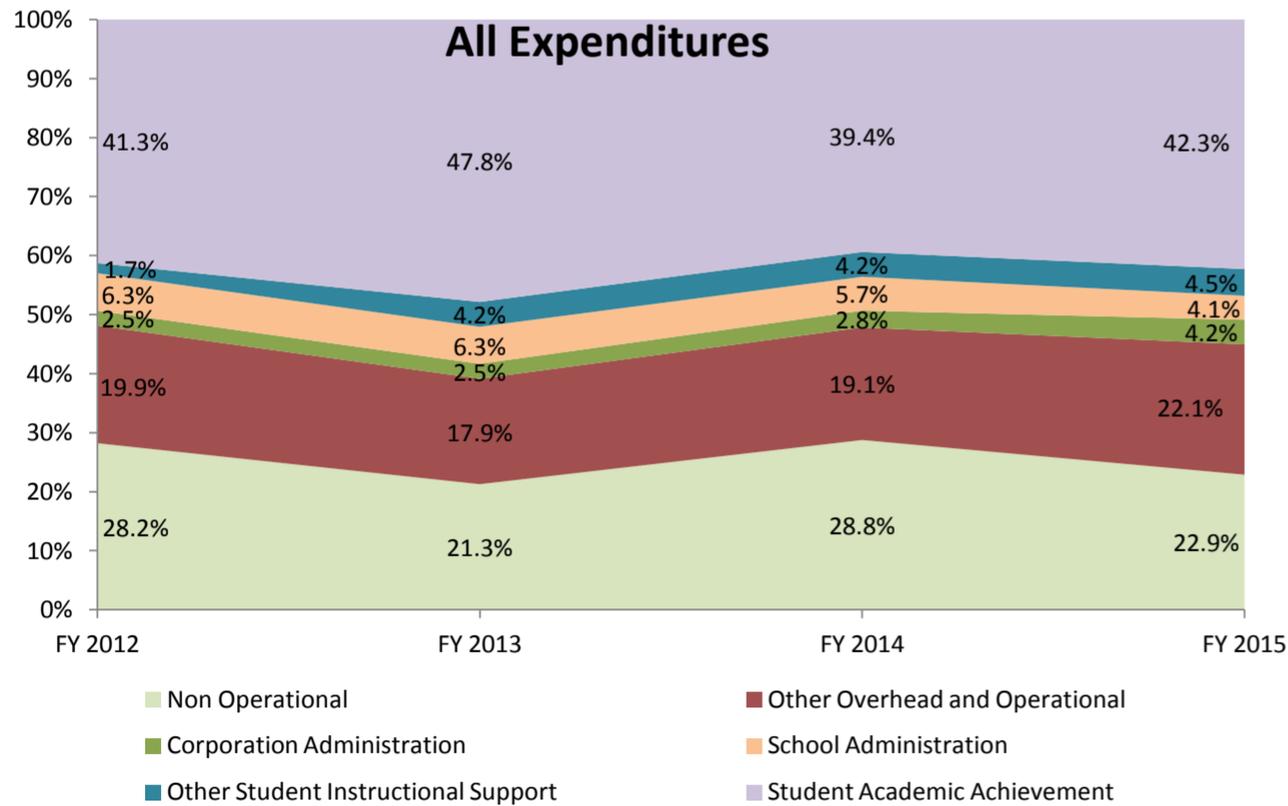


School Corporation Expenditures by Account
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,212,174	50.3%	\$6,530,184	50.4%	\$6,039,242	41.3%	\$6,101,855	47.8%	\$5,317,616	39.4%	\$4,760,081	42.3%
Student Instructional Support	\$828,594	6.7%	\$1,246,186	9.6%	\$1,179,669	8.1%	\$1,338,926	10.5%	\$1,340,709	9.9%	\$966,435	8.6%
Total	\$7,040,767	57.0%	\$7,776,370	60.0%	\$7,218,911	49.3%	\$7,440,782	58.3%	\$6,658,325	49.3%	\$5,726,516	50.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,777,198	22.5%	\$2,867,722	22.1%	\$3,285,407	22.5%	\$2,599,835	20.4%	\$2,959,273	21.9%	\$2,955,218	26.2%
Non Operational	\$2,527,587	20.5%	\$2,314,894	17.9%	\$4,129,156	28.2%	\$2,712,832	21.3%	\$3,882,334	28.8%	\$2,576,507	22.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,304,785	43.0%	\$5,182,616	40.0%	\$7,414,563	50.7%	\$5,312,667	41.7%	\$6,841,607	50.7%	\$5,531,726	49.1%

Grand Total	\$12,345,552	\$12,958,986	\$14,633,474	\$12,753,449	\$13,499,933	\$11,258,241
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$26,016	\$331,104	\$215,361	\$134,893	418.5%	-59.3%	-37.4%
11100	Regular Programs	Elementary	\$1,670,254	\$2,246,806	\$1,775,354	\$1,624,864	-2.7%	-27.7%	-8.5%
11200	Regular Programs	Middle/Junior High	\$423,441	\$620,216	\$469,424	\$496,014	17.1%	-20.0%	5.7%
11300	Regular Programs	High School	\$889,287	\$1,291,033	\$1,114,581	\$1,128,026	26.8%	-12.6%	1.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$29,513	\$11,139	\$13,080	\$0	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$52,617	\$73,695	\$32,757	\$33,773	-35.8%	-54.2%	3.1%
11480	Regular Programs	Vocational Education - Industrial Education A	\$43,389	\$66,663	\$60,247	\$64,530	48.7%	-3.2%	7.1%
11520	Regular Programs	Vocational Education - Area School Participation	\$99,790	\$147,352	\$151,542	\$0	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$228,358	\$229,380	\$201,217	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$47,001	\$29,176	NA	NA	-37.9%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$760	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,946	\$29,281	\$27,057	\$22,432	125.5%	-23.4%	-17.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$44,060	\$46,570	\$248,952	\$232,248	427.1%	398.7%	-6.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$41,533	\$81,516	NA	NA	96.3%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$14,380	\$0	\$0	\$0	NA	NA	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$123,025	\$122,000	NA	NA	-0.8%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$66,981	\$60,070	NA	NA	-10.3%
12610	Special Programs	Learning Disability	\$0	\$0	\$161,087	\$151,561	NA	NA	-5.9%
12710	Special Programs	Equal Opportunity At Risk	\$32,541	\$60,312	\$20,077	\$14,058	-56.8%	-76.7%	-30.0%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$42,352	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$500	\$961	NA	NA	92.2%
14300	Summer School Programs	High School	\$12,600	\$5,750	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$43,574	\$12,740	\$3,389	\$2,550	-94.1%	-80.0%	-24.7%
16200	Remediation	Preventive Remediation	\$31,444	\$43,387	\$28,971	\$6,829	-78.3%	-84.3%	-76.4%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$64,405	\$63,855	\$40,848	\$58,270	-9.5%	-8.7%	42.7%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$731,798	\$848,817	\$163,805	\$81,456	-88.9%	-90.4%	-50.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,961	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$15,054	\$1,104	\$993	NA	-93.4%	-10.0%
22220	Instruction	Library/Media Services - School Library	\$97,793	\$127,217	\$116,436	\$88,324	-9.7%	-30.6%	-24.1%
22230	Instruction	Library/Media Services - Audiovisual	\$48	\$118	\$97	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$93,800	\$141,691	\$173,506	\$181,316	93.3%	28.0%	4.5%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$1,939	\$2,864	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$178,839	\$104,063	\$19,299	\$96,597	-46.0%	-7.2%	400.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,232	\$11,077	\$386	\$5,272	136.2%	-52.4%	1265.0%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$222,145	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,046,931	\$6,530,184	\$5,317,616	\$4,760,081	-5.7%	-27.1%	-10.5%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$27,067	\$48,486	\$52,634	\$47,899	77.0%	-1.2%	-9.0%
21220	Students	Guidance Services - Counseling Services	\$99,505	\$143,053	\$147,848	\$153,456	54.2%	7.3%	3.8%
21340	Students	Health Services - Nurse Services	\$36,359	\$52,233	\$86,402	\$79,802	119.5%	52.8%	-7.6%
21390	Students	Health Services - Other Health Services	\$60	\$270	\$0	\$0	NA	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$138,198	\$135,921	NA	NA	-1.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$71,710	\$73,494	NA	NA	2.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$16,849	\$18,679	\$69,274	\$18,725	11.1%	0.2%	-73.0%
24100	School Administration	Office of The Principal	\$449,703	\$895,983	\$677,347	\$434,399	-3.4%	-51.5%	-35.9%
24900	School Administration	Other Support Services - School Admin.	\$4,509	\$87,482	\$97,296	\$22,739	404.2%	-74.0%	-76.6%
Student Instructional Support Total			\$634,052	\$1,246,186	\$1,340,709	\$966,435	52.4%	-22.4%	-27.9%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$63,059	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
23150 General Administration Board of Education - Legal Services	\$8,813	\$14,232	\$41,216	\$18,591	111.0%	30.6%	-54.9%
23190 General Administration Board of Education - Other Governing Body Services	\$12,233	\$21,750	\$29,012	\$21,748	77.8%	0.0%	-25.0%
23210 General Administration Executive Administration - Office of The Superintendent	\$138,585	\$200,091	\$186,868	\$356,663	157.4%	78.3%	90.9%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$2,347	\$25,515	\$0	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$20,496	\$16,622	\$4,067	\$4,002	-80.5%	-75.9%	-1.6%
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$76,032	\$95,255	\$66,816	NA	-12.1%	-29.9%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$744	\$918	\$2,158	\$387	-47.9%	-57.8%	-82.1%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$218	\$212	\$223	\$136	-37.7%	-36.0%	-39.2%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$817,902	\$964,926	\$817,137	\$796,064	-2.7%	-17.5%	-2.6%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$4,736	\$15,724	\$9,570	\$15,765	232.9%	0.3%	64.7%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$169,510	\$193,448	\$256,979	\$197,621	16.6%	2.2%	-23.1%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$700	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$9,180	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$136,703	\$111,738	\$116,284	\$123,132	-9.9%	10.2%	5.9%
27010 Student Transportation Service Area Direction	\$24,535	\$61,018	\$58,704	\$59,084	140.8%	-3.2%	0.6%
27100 Student Transportation Vehicle Operation	\$290,415	\$485,470	\$416,682	\$441,969	52.2%	-9.0%	6.1%
27200 Student Transportation Monitoring Services	\$0	\$1,413	\$6,331	\$6,225	NA	340.5%	-1.7%
27300 Student Transportation Vehicle Servicing and Maintenance	\$218,579	\$175,522	\$199,829	\$182,115	-16.7%	3.8%	-8.9%
27400 Student Transportation Purchase of School Buses	\$129,678	\$0	\$165,514	\$162,044	25.0%	NA	-2.1%
27500 Student Transportation Insurance on Buses	\$35,652	\$11,754	\$14,910	\$0	NA	NA	NA
27700 Student Transportation Contracted Transportation Services	\$2,223	\$3,977	\$4,844	\$2,339	5.2%	-41.2%	-51.7%
31100 Food Services Operations Service Area Direction	\$20,438	\$22,034	\$20,989	\$20,144	-1.4%	-8.6%	-4.0%
31200 Food Services Operations Food Preparation and Dispensing	\$128,678	\$259,300	\$217,194	\$220,526	71.4%	-15.0%	1.5%
31400 Food Services Operations Food Purchases	\$192,224	\$222,552	\$226,215	\$234,475	22.0%	5.4%	3.7%
31900 Food Services Operations Other Food Services	\$8,182	\$6,642	\$43,776	\$25,372	210.1%	282.0%	-42.0%
Overhead and Operational Total	\$2,433,483	\$2,867,722	\$2,959,273	\$2,955,218	21.4%	3.1%	-0.1%
Non Operational							
33200 Category not Specified Community Recreation	\$0	\$0	\$0	\$30,061	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$108,140	\$135,754	\$136,856	\$138,508	28.1%	2.0%	1.2%
33990 Other Community Services Other	\$9,432	\$9,470	\$54	\$720	-92.4%	-92.4%	1227.4%
41000 Category not Specified Land Acquisition and Development	\$6,983	\$0	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$19,776	\$100	\$0	\$4,183	-78.8%	4082.8%	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$122,717	\$104,223	\$1,550,826	\$144,429	17.7%	38.6%	-90.7%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$13,079	\$7,593	\$9,606	NA	-26.6%	26.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$31,084	\$25,824	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$453,633	\$266,385	\$118,241	\$257,817	-43.2%	-3.2%	118.0%
49000 Category not Specified Other Facilities Acq. and Construction	\$46,111	\$0	\$147,250	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$262,955	\$130,000	\$389,612	\$464,698	76.7%	257.5%	19.3%
52100 Interest on Debt Bonds	\$0	\$168,509	\$129,403	\$119,486	NA	-29.1%	-7.7%
52200 Interest on Debt Temporary Loans	\$0	\$25,550	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,431,500	\$610,000	\$821,628	\$849,128	-40.7%	39.2%	3.3%
53150 Lease Rental Buildings-Interest	\$0	\$826,000	\$580,872	\$557,872	NA	-32.5%	-4.0%
Non Operational Total	\$2,492,330	\$2,314,894	\$3,882,334	\$2,576,507	3.4%	11.3%	-33.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$60,933	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$11,185	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$46,971	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,996	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$261,029	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$47,291	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26492	NA	Social Security - Overhead and Operational	\$76,763	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$8,589	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$696,861	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$131,367	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$216,254	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$23,615	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$801	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$148	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$118	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$33	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$145,620	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$4,549	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$3,608	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$1,024	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,738,757	\$0	\$0	\$0	NA	NA	NA